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GOVERNMENT GAZETTE

BOLETIM OFICIAL

SUPPLEMENT

(No. 3)

(SUPLEMENTO)

GOVERNMENT OF GOA, DAMAN AND DIU

Secretariat

Home Department

Notification

No. HD-22-11557/64

The Punjab Motor Vehicles Taxation Act, 1924, which was extended to this Union Territory with modifications under the Goa, Daman and Diu (Laws) Regulation, 1962, and brought into force with effect from the 1st January, 1965 by Notification of Law Department, dated the 1st December, 1964, is hereby published (as modified) for the general information of the public.

By order and in the name of the Administrator of Goa, Daman and Diu.

B. K. Chougule, Chief Secretary.

Panjim, 30th December, 1964.

The Goa, Daman and Diu Motor Vehicles Taxation Act, 1965

An act to impose a tax on motor vehicles in the Union Territory of Goa, Daman and Diu.

Whereas it is expedient to impose a tax on motor vehicles in the Union Territory of Goa, Daman and Diu, it is hereby enacted as follows:—

1. Short extent and commencement. — (1) This Act may be called the Goa, Daman and Diu Motor Vehicles Taxation Act, 1965.

(2) It shall come into force on the 1st day of January 1965.

(3) It extends to the Union Territory of Goa, Daman and Diu.

2. In this Act unless there is anything repugnant to the subject or context —

(a) «Licencing Officer» means an officer appointed by the State Government to perform the duties and exercise the powers imposed or conferred upon a Licencing Officer under this Act;

(b) «Motor Vehicle» includes a vehicle, carriage or other means of conveyance propelled or which may be propelled, on a road by electrical or mechanical power either entirely or partially;

(c) «Prescribed» means prescribed by Rules made under this Act;

(d) «Tax» means tax imposed under this Act;

(e) «Token» means a ticket to be displayed on a motor vehicle as an indication that the tax leviable thereon has been duly paid or that no tax is payable.

3. Imposition tax, periods of tax. — (1) A tax shall be leviable on every motor vehicle in equal instalments for quarter commencing on the first day of April, the first day of July, the first day of October and the first day of January at such rates not exceeding the rate specified in the schedule to this Act, as the State Government may by notification specify.

Provided that any broken period in such quarterly periods shall, for the purposes of levying the tax, be considered as a full period.

(2) The tax shall be paid upon a licence to be taken out paid for under the provisions of this Act by the person who keeps the motor vehicles for use.

4. Obligation of persons keeping motor vehicles to make declaration and to pay tax. — (1) Every person who keeps a motor vehicle for the use shall fill up and sign a declaration in the prescribed form, stating the prescribed particulars, and shall deliver the declaration as filled up and signed by him to the Licencing Officer before the expiry of thirty days from commencement of this Act, or if such person commences to keep the motor vehicle for use after the commencement of this Act, then before the expiration of twenty one days from the day of his commencing to keep the motor vehicle for use.

(2) The Tax to which he appears by such declaration to be liable shall be paid by the person keeping the motor vehicle for use if for the first quarterly period, before the 30th April, if for the second quarterly, period before 31st of July, if for the third quarterly period before the 31st day of October, and if for the fourth quarterly period before the 31st day of January;

Provided that if such person commences to keep the motor vehicle for use after the commencement of this Act, he shall pay the first instalment due before the expiration of twenty one days from the date of his commencing to keep the motor vehicle for use.

(3) Every person who owns any motor vehicle which is let for hire, shall for the purpose of this Act, be deemed to be the person who keeps the motor vehicle for use.

5. Obligation to make additional declaration and to pay further tax. — Whenever any person, who has delivered a declaration under the preceding section becomes liable to an additional tax by reasons of any change in the character of any motor vehicle kept by him for use, he shall fill up and sign an additional declaration specifying with reference to such liability the particulars required by the preceding section.

Such person shall deliver the additional declaration so filled up and signed and pay such additional tax as by the last mentioned declaration appears to be payable by him, to the Licencing Officer before the expiration of his becoming so liable as aforesaid;

Provided that when payment is made of additional tax by reason of any change in the character of any motor vehicle, an allowance shall be made for the tax already paid.

6. Service of special notice to make declaration and to pay tax. — The Licencing Officer may direct a special notice to be served upon any person requiring such person to fill up, sign and deliver to the officer named in such notice, a Form of Declaration, to be left with such notice, stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of 14 days from the date of the service of such special notice.

7. Grant of licence. — Every Licencing Officer shall grant and deliver to every person who pays to him the first instalment of the tax due, a licence in which shall be specified the particulars of the tax paid, with any other particulars that may be prescribed. The licence shall expire on the 31st day of March following.

8. Penalty for omission to comply with the provisions of section 4. — (1) If a person (a) fails to deliver a declaration in accordance with the provisions of this Act, or (b) delivers a declaration wherein the particulars prescribed to be therein set forth are not fully and truly stated, the Licencing Officer may, after making such enquiry as he deems fit and after hearing the person if he desires to be heard, impose on such person any tax or additional tax for such quarterly period or periods as the Licencing Officer may find that such person is liable to pay under the provisions of the Act and may also impose a penalty which may extend to twice the amount of the tax to which he is found liable.

(2) The tax or the additional tax imposed shall be payable before the expiry of fourteen days from the date of the Licencing Officer's order.

9. Penalty for keeping a motor vehicle without a licence or failure to pay tax. — Whosoever: —

(a) keeps a motor vehicle for use without having a proper licence, or

(b) neglects or refuses to pay any amount of tax to which he is liable within one month from the expiration of the period fixed for such payment, shall be liable to pay, in addition to any arrears of tax that may be due from him, a penalty which may extend to twice the amount of tax to which he is liable.

10. Recovery of tax or additional tax imposed under section 3 or section 9. — Any tax or additional tax imposed under the provisions of section 8 or section 9 may be recovered in the manner provided in section 11 for the recovery of an arrear of tax.

11. Recovery of arrear of tax. — When a person neglects or refuses to pay an instalment of tax within one month from the expiration of the period fixed for such payment, the Licencing Officer may forward to the Collector a certificate under his signature specifying the amount of the arrears due from the person, and the Collector on receipt of such certificate shall proceed to recover from such person the amount specified therein as if it were an arrear of land revenue.

12. Appeals. — Any person aggrieved by an order relating to the assessment, imposition or recovery of the tax or penalty may, within a period of thirty days from the date of such order, appeal to the Collector, or if the Collector is the officer who passed such order then to such officer, as the State Government may specify in this behalf. The appellate order of the Collector or the officer so specified, as the case may be, shall be final and conclusive.

13. Exemptions and deductions. — (1) The State Government may by rule or order exempt a person or class of persons from liability to pay the whole or part of the tax in respect of any motor vehicle or class of motor vehicle and may in like manner exclude any motor vehicle or class of motor vehicles from the operation of this Act.

(2) Whosoever becomes liable to pay a quarterly instalment of tax, but proves to the satisfaction of the Licencing Officer that he had not used or permitted the use of the motor vehicle throughout the quarterly period preceding, shall be entitled to receive an order in writing from the Licencing Officer.

exempting him from liability to pay such first mentioned quarterly instalment, and the Licencing Officer shall make an endorsement to that effect upon the licence.

(3) Nothing in this Act shall apply to a motor vehicle used solely for the purpose of agriculture.

14. Bar to jurisdiction of civil and criminal courts in matters of taxation.—The liability of a person to pay the tax or penalty shall not be determined or questioned in any other manner or by any other authority than is provided in this Act or rules made thereunder, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

15. Power of State Government to make rules.—(1) The State government may after previous publication make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for all or any of the following purposes, namely:—

- (a) To prescribe the form of any declaration, licence, certificate or a special notice and the particulars to be stated therein,
- (b) To prescribe the officers by whom any duties are to be performed and the area in which they shall exercise their authority,
- (c) To provide for the total or partial exemption for a limited period from liability to taxation in respect of any motor vehicle brought in the Union Territory of Goa, Daman and Diu by persons making only a temporary stay in the Union Territory of Goa, Daman and Diu,
- (d) To regulate the method of assessing and recovering the tax,
- (e) To regulate the manner in which the special notices may be served,
- (f) To regulate the extent to which licences may be transferred,
- (g) To regulate the manner in which exemptions or refunds may be claimed and granted,
- (h) To regulate the manner in which appeals may be instituted and heard,
- (i) To require that no motor vehicle shall be used in the Union Territory of Goa, Daman and Diu unless a token is displayed thereon indicating that the tax has been duly paid or that the owner of the vehicle is entitled to exemption,
- (j) To prescribe the form of tokens and the manner in which they shall be displayed,
- (k) To provide for the issue of token and its duplicate.

16. (1) In making any rule under the preceding section the State Government may direct that any person contravening the rule shall be punishable with fine which may extend to twenty rupees and in the event of any subsequent conviction for the same offence, with a fine which may extend to one hundred rupees.

(2) No court inferior to that of a Magistrate of the Second class, shall try any offence punishable under this Act.

17. Repeals and saving.—All the enactments on motor vehicles hitherto in force in the Union Territory of Goa, Daman and Diu are repealed:

provided that such repeal shall not affect—

- (a) the previous operation of the said enactments or anything duly done or suffered thereunder; or
- (b) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments, or
- (c) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid; and any such investigation, legal proceedings or remedy may be instituted, continued or enforced, and any such penalty, forfeiture, or punishment may be imposed as if this Act had not been enforced.

SCHEDULE OF TAXATION

(Section 3 of the Act.)

Class of Motor Vehicles	Annual Rate of Tax	
A. Motor Vehicles fitted solely with pneumatic tyres:		
(I) Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power):		
(a) Less than half Horse Power	Rupees	12.00
(b) More than half Horse Power	Rupees	32.00
(c) For every side car attached	Rupees	4.00
	in addition to the rates specified above	
(d) Tricycles:		
For every 25 Kgs weight or part thereof	Rupees	10.00
(II) Motor vehicles not exceeding 25 Kgs in weight unladen adapted for use for invalids		
	Rupees	5.00
(III) Goods Vehicles:		
(a) For every 100 Kgs of Registered laden weight or part thereof	Rupees	10.00
(b) Vehicles engaged in the mining works: for every 100 Kgs Registered laden weight or part thereof	Rupees	5.00
(IV) Taxis and Auto Rickshaws:		
Taxis.		
(a) Up to 3 seaters	Rupees	200.00
(b) Up to 4 seaters	Rupees	220.00
(c) Up to 5 seaters	Rupees	240.00
For every additional seat upto the maximum of 7 seats	Rupees	20.00
Auto Rickshaws:		
Up to 2 seats	Rupees	50.00
(V) Passenger Vehicles:		
(a) Up to 18 seaters	Rupees	400.00
For every additional seat over 18 seats	Rupees	25.00
(VI) Motor vehicles other than those liable to tax under		

the foregoing provisions of the schedule.

(a) Up to 840 Kgs. weight unladen	Rupees	60.00
(b) Over 840 Kgs. upto 1680 Kgs. weight unladen	Rupees	90.00
(c) Over 1680 Kgs. weight unladen	Rupees	120.00

(VII) Additional tax payable in respect of motor vehicles used for drawing trailers:

(a) For each trailer when it is used for the carriage of goods	at the rates specified in clause III in respect of motor vehicles used
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for the carriage of goods or material.

(b) For each trailer when used for the carriage of passengers	At the rates specified in clause IV in respect of motor vehicles plying for hire and used for the carriage of passengers.
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B. Motor vehicles other than those fitted with pneumatic tyres. The rates shown in Class A, plus 50 per centum.

C. Dealers in, or manufacturers of, motor vehicles:

(a) general licence in respect of each vehicle ...	Rupees	50.00
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